

### ABSTRACT OF THE DISCLOSURE

A semiconductor device formed on a semiconductor substrate having an active region and a method of making the same is disclosed. The semiconductor device includes a dielectric layer interposed between a gate electrode and the semiconductor substrate. Further, the semiconductor device includes graded dielectric constant spacers formed on sidewalls of the dielectric layer, sidewalls of the gate electrode and portions of an upper surface of the semiconductor substrate. The dielectric constant of the graded dielectric constant spacers decreases in a direction away from the sidewalls of the dielectric layer.

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